

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

Rebecca Mason,
Plaintiff,

vs.

Case No. 1:07-cv-51

Commissioner of Social Security,
Defendant

ORDER

This matter is before the Court on the Magistrate Judge's Report and Recommendation filed March 21, 2008 (Doc. 17).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). No objections to the Magistrate Judge's Report and Recommendation have been filed.

Having reviewed this matter de novo pursuant to 28 U.S.C. § 636, we find the Magistrate Judge's Report and Recommendation correct.

Accordingly, it is **ORDERED** that the Report and Recommendation of the Magistrate Judge is hereby **ADOPTED**. The Commissioner's motion to remand for further administrative proceedings is **GRANTED**. This case is **REVERSED** pursuant to Sentence Four of 42 U.S.C. § 405(g) and **REMANDED** for an award of benefits.

Date: April 14, 2008

s/Sandra S. Beckwith
Sandra S. Beckwith, Chief Judge
United States District Court